

**Department of Labor & Industry
Unemployment Insurance Division
Contributions Bureau
New Employer Rates for 2009**

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What is a New Employer?

A "new employer" is an employer who:

- has not been a covered employer throughout the entire three fiscal years ending September 30, 2008 (for 2009 rate year the three federal fiscal years are October 1, 2005 through September 30, 2008)
- has paid all Unemployment Insurance (UI) taxes, penalty and interest due;
- has filed all required quarterly wage reports; and
- has paid more in contributions than the amount of benefits charged to the employer's account.

How are New Employer Rates Assigned?

"New employers" are assigned the average contribution rate of employers classified in their industry. There are ten "new employer" rate classifications. In addition to the new employer rate, an Administrative Fund Tax (AFT) of 0.18% is assigned. The total rate is your contribution rate plus your AFT rate.

Classification	2009 Contribution Rate	2009 AFT Rate	2009 Total Rate
Agriculture, Forestry, Hunting and Fishing	1.70%	+ 0.18 =	1.88%
Construction	2.20	+ 0.18 =	2.38
Finance, Insurance and Real Estate	1.00	+ 0.18 =	1.18
Manufacturing	1.00	+ 0.18 =	1.18
Mining	1.30	+ 0.18 =	1.48
Retail Trade	1.00	+ 0.18 =	1.18
Services	1.00	+ 0.18 =	1.18
Utilities, Transportation, and Warehousing	1.00	+ 0.18 =	1.18
Wholesale Trade	1.00	+ 0.18 =	1.18
Unclassified Establishments (employers that have not provided the Department with enough information for a classification to be assigned)	2.20	+ 0.18 =	2.38

If a new employer operates more than one type of business under the same entity, for example a casino (Services) and restaurant (Retail Trade), revenue or employment may be used to determine the industrial classification. If you have questions concerning the industrial classification to which your business is assigned, please call the Department of Labor and Industry, Research and Analysis Bureau at (406) 444-2430. If you have questions about the rate assigned to your business, contact the UI Contributions Bureau at 406-444-3834.

The Taxable Wage Base for 2009 is \$25,100

The taxable wage base for 2009 is 80% of the 2007 average annual wage in Montana. All experience rated employers have the same taxable wage base.